

Defined term: "County" § 1-101

(C) DEATH TAXES.

(1) "DEATH TAXES" MEANS ANY ESTATE, INHERITANCE, LEGACY, OR SUCCESSION TAX IMPOSED BY A STATE.

(2) "DEATH TAXES", UNLESS EXPRESSLY PROVIDED OTHERWISE, DOES NOT INCLUDE THE TAX ON COMMISSIONS.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of the various types of death taxes.

Defined terms: "State" § 1-101
"Tax on commissions" § 1-101

(D) REGISTER.

"REGISTER" MEANS THE REGISTER OF WILLS OF A COUNTY.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of the phrase "register of wills of a county". For a similar definition, see ET § 2-201(a).

Defined term: "County" § 1-101

7-102. RESERVED.

7-103. RESERVED.

PART II. DISPUTES BETWEEN STATES AS TO DOMICILE OF
DECEDENT -- INTERSTATE ARBITRATION OF DEATH TAXES.

7-104. SUBMISSION TO BOARD.

WHEN A REGISTER CLAIMS THAT A DECEDENT WAS DOMICILED IN THIS STATE AT THE TIME OF DEATH AND THE TAXING AUTHORITY OF ANOTHER STATE MAKES A SIMILAR CLAIM ON BEHALF OF THAT STATE, THEN, WITH THE APPROVAL OF THE ATTORNEY GENERAL OF THIS STATE, THE COMPTROLLER MAY MAKE A WRITTEN AGREEMENT WITH THE OTHER TAXING AUTHORITY AND WITH THE PERSONAL REPRESENTATIVE TO SUBMIT THE CONTROVERSY TO THE DECISION OF A BOARD CONSISTING OF 1 OR ANY OTHER UNEVEN NUMBER OF ARBITRATORS. THE PERSONAL REPRESENTATIVE MAY MAKE THE AGREEMENT. THE PARTIES TO THE AGREEMENT SHALL SELECT THE ARBITRATOR OR ARBITRATORS.

REVISOR'S NOTE: This section formerly appeared as Art. 81, § 177.

The term "personal representative" is substituted for the former words "executor" and "administrator", for clarity and consistency with terminology used elsewhere in this article.

The only other changes are in style.